

Senate Amendment 5422

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1 1 Amend the amendment, S=5413, to the House
1 2 Amendment, S=5330, to Senate File 2400, as amended,
1 3 passed, and reprinted by the Senate, as follows:
1 4 #1. Page 1, by inserting after line 44 the
1 5 following:
1 6 <7B. DEVELOPMENT ASSESSMENT AND RESOLUTION PROGRAM
1 7 For support, maintenance, and miscellaneous
1 8 purposes:
1 9 \$ 10,000>
1 10 #2. Page 3, by striking lines 25 through 27 and
1 11 inserting the following: <justice of the supreme
1 12 court may appoint a member to the customer council,
1 13 and the legislative council may appoint a member from
1 14 the Senate and a member from the House of
1 15 Representatives to the customer council, in their
1 16 discretion.>
1 17 #3. Page 7, line 3, by striking the word <each>.
1 18 #4. Page 7, by striking lines 4 through 8 and
1 19 inserting the following: <tribal governments.>
1 20 #5. Page 12, by inserting after line 20 the
1 21 following:
1 22 <Sec. _____. Section 422.16, subsection 1, paragraph
1 23 a, Code Supplement 2007, is amended to read as
1 24 follows:
1 25 a. Every withholding agent and every employer as
1 26 defined in this chapter and further defined in the
1 27 Internal Revenue Code, with respect to income tax
1 28 collected at source, making payment of wages to a
1 29 nonresident employee working in Iowa, or to a resident
1 30 employee, shall deduct and withhold from the wages an
1 31 amount which will approximate the employee's annual
1 32 tax liability on a calendar year basis, calculated on
1 33 the basis of tables to be prepared by the department
1 34 and schedules or percentage rates, based on the wages,
1 35 to be prescribed by the department. Every employee or
1 36 other person shall declare to the employer or
1 37 withholding agent the number of the employee's or
1 38 other person's personal ~~exemptions and dependency~~
1 39 ~~exemptions or credits allowances~~ to be used in
1 40 applying the tables and schedules or percentage rates.
1 41 However, no greater number of ~~personal or dependency~~
1 42 ~~exemptions or credits allowances~~ may be declared by
1 43 the employee or other person than the number to which
1 44 the employee or other person is entitled except as
1 45 allowed under sections 3402(m)(1) and 3402(m)(3) of
1 46 the Internal Revenue Code and as allowed for the child
1 47 and dependent care credit provided in section 422.12C.
1 48 The claiming of ~~exemptions or credits allowances~~ in
1 49 excess of entitlement is a serious misdemeanor.
1 50 Sec. _____. Section 423.3, subsection 8, paragraph
2 1 c, unnumbered paragraph 1, Code Supplement 2007, is
2 2 amended to read as follows:
2 3 The replacement part is ~~essential to used in~~ any
2 4 repair or reconstruction necessary to the farm
2 5 machinery's or equipment's exempt use in the
2 6 production of agricultural products.
2 7 Sec. _____. Section 423.3, subsection 11, paragraph
2 8 c, Code Supplement 2007, is amended to read as
2 9 follows:
2 10 c. The replacement part is ~~essential to used in~~
2 11 any repair or reconstruction necessary to the farm
2 12 machinery's or equipment's exempt use in livestock or
2 13 dairy production, aquaculture production, or the
2 14 production of flowering, ornamental, or vegetable
2 15 plants.
2 16 Sec. _____. Section 423.36, subsection 2, Code 2007,
2 17 is amended to read as follows:
2 18 2. To collect sales or use tax, the applicant must
2 19 have a permit for each place of business in the state
2 20 of Iowa. The department may deny a permit to an
2 21 applicant who is substantially delinquent in paying a
2 22 tax due, or the interest or penalty on the tax,
2 23 administered by the department at the time of
2 24 application or if the applicant had a previous

2 25 delinquent liability with the department. If the
2 26 applicant is a partnership, a permit may be denied if
2 27 a partner is substantially delinquent in paying any
2 28 delinquent tax, penalty, or interest or if a partner
2 29 had a previous delinquent liability with the
2 30 department. If the applicant is a corporation, a
2 31 permit may be denied if any officer having a
2 32 substantial legal or equitable interest in the
2 33 ownership of the corporation owes any delinquent tax,
2 34 penalty, or interest or if any officer having a
2 35 substantial legal or equitable interest in the
2 36 ownership of the corporation had a previous delinquent
2 37 liability with the department.

2 38 Sec. _____. Section 423A.5, subsection 1, Code 2007,
2 39 is amended by adding the following new paragraph:
2 40 NEW PARAGRAPH. c. The sales price from
2 41 transactions exempt from state sales tax under section
2 42 423.3.

2 43 Sec. _____. Section 423A.5, subsection 2, Code 2007,
2 44 is amended by adding the following new paragraph:
2 45 NEW PARAGRAPH. c. The sales price from
2 46 transactions exempt from state sales tax under section
2 47 423.3.

2 48 Sec. _____. Section 423D.3, Code 2007, is amended to
2 49 read as follows:
2 50 423D.3 EXEMPTION.

3 1 The sales price on the lease or rental of equipment
3 2 to contractors for direct and primary use in
3 3 construction is exempt from the tax imposed by this
3 4 chapter. The sales price from transactions exempt
3 5 from state sales tax under section 423.3 is also
3 6 exempt from the tax imposed by this chapter.

3 7 Sec. _____. Section 427.1, subsection 7, Code
3 8 Supplement 2007, is amended to read as follows:
3 9 7. LIBRARIES AND ART GALLERIES. All grounds and
3 10 buildings used for public libraries, public art
3 11 galleries, and libraries and art galleries owned and
3 12 kept by private individuals, associations, or
3 13 corporations, for public use and not for private
3 14 profit. Claims for exemption for libraries and art
3 15 galleries owned and kept by private individuals,
3 16 associations, or corporations for public use and not
3 17 for private profit must be filed with the local
3 18 assessor by February 1 of the first year the exemption
3 19 is requested. Once the exemption is granted, the
3 20 exemption shall continue to be granted for subsequent
3 21 assessment years without further filing of claims as
3 22 long as the property continues to be used as a library
3 23 or art gallery for public use and not for private
3 24 profit.

3 25 Sec. _____. Section 452A.2, subsection 35, Code
3 26 2007, is amended to read as follows:
3 27 35. "Supplier" means a person who acquires motor
3 28 fuel or special fuel by pipeline or marine vessel from
3 29 a state, territory, or possession of the United
3 30 States, or from a foreign country for storage at and
3 31 distribution from a terminal and who is registered
3 32 under 26 U.S.C. } 4101 for tax-free transactions in
3 33 gasoline, a person who produces in this state or
3 34 acquires by truck, railcar, or barge for storage at
3 35 and distribution from a terminal, biofuel, biodiesel,
3 36 alcohol, or alcohol derivative substances, or a person
3 37 who produces, manufactures, or refines motor fuel or
3 38 special fuel in this state. "Supplier" includes a
3 39 person who does not meet the jurisdictional connection
3 40 to this state but voluntarily agrees to act as a
3 41 supplier for purposes of collecting and reporting the
3 42 motor fuel or special fuel tax. "Supplier" does not
3 43 include a retail dealer or wholesaler who merely
3 44 blends alcohol with gasoline or biofuel with diesel
3 45 before the sale or distribution of the product or a
3 46 terminal operator who merely handles, in a terminal,
3 47 motor fuel or special fuel consigned to the terminal
3 48 operator.

3 49 Sec. _____. Section 452A.33, subsection 2,
3 50 unnumbered paragraph 1, Code 2007, is amended to read
4 1 as follows:
4 2 On or before ~~February~~ April 1 the department shall
4 3 deliver a report to the governor and the legislative
4 4 services agency. The report shall compile information
4 5 reported by retail dealers to the department as

4 6 provided in this section and shall at least include
4 7 all of the following:
4 8 Sec. _____. Section 452A.59, Code 2007, is amended
4 9 to read as follows:
4 10 452A.59 ADMINISTRATIVE RULES.
4 11 The department of revenue and the state department
4 12 of transportation are authorized and empowered to
4 13 adopt rules under chapter 17A, relating to the
4 14 administration and enforcement of this chapter as
4 15 deemed necessary by the departments. However, when in
4 16 the opinion of the director it is necessary for the
4 17 efficient administration of this chapter, the director
4 18 may regard persons in possession of motor fuel,
4 19 special fuel, biofuel, alcohol, or alcohol derivative
4 20 substances as blenders, dealers, eligible purchasers,
4 21 exporters, importers, restrictive suppliers,
4 22 suppliers, terminal operators, or nonterminal storage
4 23 facility operators.
4 24 Sec. _____. Section 453A.46, subsection 7, Code
4 25 Supplement 2007, is amended to read as follows:
4 26 7. The director may require by rule that ~~reports~~
4 27 returns be filed by electronic transmission.>
4 28 #6. By renumbering as necessary.
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4 32 JEFF DANIELSON
4 33 SF 2400.307 82
4 34 ec/mg/21353